

Article - Tax - General

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§9-310.

(a) Each dealer, distributor, special fuel seller, or turbine fuel seller who sells motor fuel shall give the buyer an original invoice that includes:

(1) the name under which the Comptroller licenses the seller; and

(2) a statement:

(i) of the amount of motor fuel tax charged; or

(ii) if tax is not charged, that the “Maryland motor fuel tax is not included”.

(b) Unless the information required by subsection (a) of this section appears on the invoice for a shipment of motor fuel from a dealer, distributor, special fuel seller, or turbine fuel seller, a person may not accept the shipment, pay for it, or offer it for sale.

(c) (1) A person who sells motor fuel in violation of any provision of subsection (b) of this section shall pay twice the motor fuel tax due.

(2) Any other person who violates any provision of subsection (b) of this section shall pay the motor fuel tax due.

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